

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:)
LEHMAN BROTHERS HOLDINGS INC., *et al.*,) Chapter 11
Debtors) Case No. 08-13555 (JMP)
(Jointly Administered)
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TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

The Royal Bank of Scotland plc
Name of Transferee

New York Life Insurance Company
Name of Transferor

Name and Address where notices to
transferee should be sent:

The Royal Bank of Scotland plc
600 Washington Blvd.
Stamford, CT 06901
Attn: Francesca Sena

Case No. 08-13555
Court Claim # (if known): #67597 (amending
claim #23686)

Amount of Claim: \$5,700,000.00
Date Claim Filed: August 4, 2011 as amended
(originally filed on September 21, 2009)

With a copy to:
Andrews Kurth LLP
450 Lexington Avenue
New York, NY 10017
Attn: David Hoyt

EVIDENCE OF TRANSFER OF CLAIM

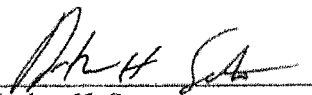
TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, **New York Life Insurance Company** ("Seller") hereby states that it has unconditionally and irrevocably sold, transferred and assigned to **The Royal Bank of Scotland plc** ("Purchaser") 100% of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Lehman Brothers Holdings Inc. ("LBHI") (the "Debtor"), the debtor in Case No. 08-13555 (JMP) pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), that is evidenced by proof of claim (No. 23686, as amended by 67597) filed by Seller with the Bankruptcy Court in respect of the foregoing claim.

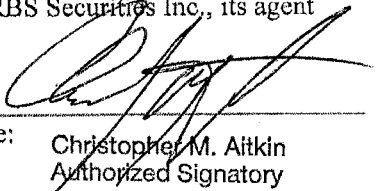
Seller hereby waives any objection to the transfer of the claim to Purchaser on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing claim, recognizing Purchaser as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed
this 7th day of September 2011.

**NEW YORK LIFE INSURANCE
COMPANY**

By: 
Name: Arthur H. Seter
Title: Senior Vice President &
Deputy Chief Investment Officer

THE ROYAL BANK OF SCOTLAND PLC
By: RBS Securities Inc., its agent

By: 
Name: Christopher M. Aitkin
Title: Authorized Signatory